

## HOUSE BILL NO. 36

INTRODUCED BY D. GALLIK

BY REQUEST OF THE STATE TAX APPEAL BOARD

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT THE APPEAL PROCESS FOR CHALLENGING THE VALUE OF A CABIN SITE LOCATED ON STATE LAND MUST BEGIN WITH THE COUNTY TAX APPEAL BOARD, WHICH MAY, IF NECESSARY, BE FOLLOWED BY AN APPEAL TO THE STATE TAX APPEAL BOARD; AMENDING SECTION 77-1-208, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 77-1-208, MCA, is amended to read:

**"77-1-208. Cabin site licenses and leases -- method of establishing value.** (1) The board shall set the annual fee based on full market value for each cabin site and for each licensee or lessee who at any time wishes to continue or assign the license or lease. The fee must attain full market value based on appraisal of the cabin site value as determined by the department of revenue. The licensee or lessee has the option to pay the entire fee on March 1 or to divide the fee into two equal payments due March 1 and September 1. The value may be increased or decreased as a result of the statewide periodic revaluation of property pursuant to 15-7-111 without any adjustments as a result of phasing in values. An appeal of a cabin site value determined by the department of revenue must be conducted pursuant to Title 15, chapter ~~2~~ 15.

(2) The board shall set the fee of each initial cabin site license or lease or each current cabin site license or lease of a person who does not choose to retain the license or lease. The initial fee must be based upon a system of competitive bidding. The fee for a person who wishes to retain that license or lease must be determined under the method provided for in subsection (1).

(3) The board shall follow the procedures set forth in 77-6-302 through 77-6-306 for the disposal or valuation of any fixtures or improvements placed upon the property by the then-current licensee or lessee and shall require the subsequent licensee or lessee whose bid is accepted by the board to purchase those fixtures or improvements in the manner required by the board."

2 NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

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